

2007

HRA Volunteer

Reference Manual



Homeowner Assistance – FTB 9000H

Renter Assistance – FTB 9000R

Prepared by
Franchise Tax Board



HRA VOLUNTEER REFERENCE MANUAL

This manual has been designed as an instruction booklet for the volunteers of the Homeowner and Renter Assistance Volunteer Program. It is neither a technical manual nor an interpretation of the law and should be used only as an aid in the free preparation of homeowner and renter assistance claims and property tax postponement claims.

For additional information regarding this manual or the volunteer program, write to:

((****))
((****))
((****))

Sponsored by:
Franchise Tax Board
FTB 9601 (Rev 05-2007)



INTRODUCTION SECTION



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INTRODUCTION SECTION

HRA VOLUNTEER PROGRAM

The Homeowner and Renter Assistance Volunteer Program (HRA) provides free, easily accessible assistance to individuals (claimants) who need help in preparing their homeowner assistance, renter assistance, or property tax postponement claim forms. The claimants must be United States citizens or designated aliens; 62 years old or older, blind, or disabled; with total household income of \$42,770 or less.

What's New

- The income limit has increased from \$40,811 to \$42,770.
- Filing period is July 2 – October 15, 2007. There may be insufficient program staff after October 15, 2007 to process the claims within the 16 week timeframe.
- Spanish, Chinese, and Korean instruction booklets are available on the Internet at www.ftb.ca.gov.
- The Volunteer Program has a Webpage designed for site coordinators and volunteers. Order forms, submit volunteer information, read the manual or quiz on the HRA program.

What to Remember

- A California Driver's License or Identification Card is acceptable as proof of age.
- Minor children living with a parent or guardian do not qualify for renter assistance.
- Renewal claimants do not need to attach a copy of their property tax bill, unless they have moved.
- Patients in Skilled Nursing Facilities and Intermediate Care Facilities do not qualify for renter assistance.

Filing Period

The filing period for Homeowner and Renter Assistance claims is July 2 through October 15, 2007. Claims submitted after October 15, 2007 may take longer to process. Therefore, we strongly urge you to file by October 15, 2007.



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INTRODUCTION SECTION

Property Tax Postponement

The State Controller's Office administers the Property Tax Postponement Program, which allows qualified homeowners to postpone payment of property taxes on their homes.

To qualify for Property Tax Postponement, a homeowner must meet the following requirements:

- Be at least 62 years of age, blind, or disabled.
- Own and occupy the home as his or her principal place of residence.
- Have a total household income of \$31,500 or less (\$34,000 for those who filed and qualified in 1983).
- Possess a 20% equity in the property.

To secure the postponed amount, a lien is recorded against the property. Also, interest is charged on the postponed taxes on a simple interest basis.

The postponed property taxes must be repaid when any of the following occurs:

- The homeowner moves.
- The home is sold or title is conveyed.
- The homeowner dies and does not have a spouse or qualified individual who continues to reside in the home.
- Future property taxes or other senior liens are allowed to become delinquent.

Homeowners must file for postponement each year and provide supporting documentation, as required by the State Controller's Office. The filing period is May 15th to December 10th.

Homeowners that participate in the Property Tax Postponement Program should also participate in the Homeowner and Renter's Assistance Program. Refunds generated by the Homeowner and Renter Assistance Program are used to reduce the amount of the Property Tax postponement obligation.

A claim form and filing information can be obtained by calling ((****)) or ((****)), visiting the State Controller's Web site at <http://www.sco.ca.gov> (click on Tax Information), or by e-mailing the program at ((****)).



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INTRODUCTION SECTION

PROGRAM RESPONSIBILITY

The Franchise Tax Board (FTB) administers the Homeowner Assistance and the Renter Assistance programs. The State Controller's Office administers the Property Tax Postponement Program. FTB offers support to claimants for all three programs through the Homeowner and Renter Assistance Volunteer Program.

Senior citizen centers, organizations of retired persons, churches, and information and referral centers are just some of the sponsors that provide space and support for the Homeowner and Renter Assistance Volunteer Program.

You, as volunteers affiliated with these sponsors, are trained by FTB. Your skills, talents, and energies help the people in your community file their claims.

Other Programs

Homeowner and Renter Assistance payments will not be considered income in determining the amount of public assistance to which a claimant may be entitled. Therefore, payments or assistance received by the claimant or spouse, such as food stamps, SSI/SSP, Temporary Assistance to Needy Families, or homemaker/chore services will not be reduced as a result of filing a Homeowner or Renter Assistance claim.



GENERAL REQUIREMENTS SECTION



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GENERAL REQUIREMENTS SECTION

This section covers the general filing requirements for the homeowner and renter assistance programs. Information covered in this section is identical for both the *Homeowner Assistance Form* (FTB 9000H) and the *Renter Assistance Form* (FTB 9000R). Specific requirements related to these programs and forms are covered in subsequent sections.

Qualifications

To qualify for homeowner or renter assistance, the claimant must have total household income under \$42,770 and gross household income under \$77,762.

AND

Must be **one** of the following when filing this claim:

- A United States citizen.
- A designated alien.
- A qualified alien.

AND

Be at least **one** of the following on or before December 31, 2006:

- Age 62 or older.
- Blind.
- Disabled.

Filing Period

The filing period for homeowner and renter assistance claims is July 2, 2007 through October 15, 2007.

Refund

Maximum claim refund amount for Homeowner Assistance is \$472.60. Maximum claim refund amount for Renter Assistance is \$347.50.

Extension

FTB is authorized to accept 2006 claims for assistance through June 30, 2007. 2006 claims postmarked after June 30, 2007 will not be paid unless proof of medical incapacity is shown. Individuals who wish to file 2006 claims after June 30, 2007, or who wish to file earlier year claims, should be referred to the Toll-Free Phone Service for assistance, (800) 868-4171.

The last day to file a 2007 claim is June 30, 2008.



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Medical Incapacity

If the claimant is unable to file a 2007 claim before June 30, 2008 because of medical incapacity, they may file a claim:

- Within six months after the end of the medical incapacity.
- Within three years following the end of the fiscal year for which assistance is claimed, whichever comes first.

Individuals who had a medical incapacity should be referred to the Toll-Free Phone Service for assistance, (800) 868-4171.

When Will the Claimant's Check be Mailed?

Most homeowner and renter assistance checks will be mailed within 16 weeks from the date filed, if the claim is filed by October 15, 2007, ((****)).

Qualifies for Both Homeowner and Renter Assistance

If the claimant paid vehicle type tax on a mobile home to the Department of Housing and Community Development and rents the land or space, then the claimant qualifies for either Homeowner or Renter Assistance. The claimant must decide whether to file as a renter or a homeowner. For further clarification, see Renter's Assistance section. Only one claim (either homeowner or renter) may be filed per year per claimant.

Deceased Claimants

If a claimant died on or before January 1, 2007, no person may file a claim on behalf of a claimant who died on or before January 1, 2007.

If a claimant died after January 1, 2007, and did not file a claim, only the surviving spouse can file a claim on the decedent's behalf. If the surviving spouse meets all the requirements for assistance, a claim should be filed in the spouse's name, instead of filing on behalf of the decedent. Remember to include the income from the deceased spouse in the proper fields.



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GENERAL REQUIREMENTS SECTION

Surviving Spouse Filing Own Claim

If the surviving spouse is a qualified claimant, the spouse should file a claim on Form FTB 9000H for homeowner assistance or Form FTB 9000R for renter assistance.

If the surviving spouse is considered to be a new claimant:

- Attach proof of age, blindness, or disability.

OR

- Initial the appropriate circle verifying that you have seen the proof.

Surviving Spouse Filing For Decedent

If the surviving spouse does not qualify, and the eligible claimant died after January 1, 2007, a claim should be filed on behalf of the decedent.

If the deceased spouse previously filed for assistance you should:

- Complete the entire claim. Enter the surviving spouse's name and social security number first in Step 1. Enter the deceased claimant's name and social security number second in Step 1.
- Write the date of death of the claimant and the words "surviving spouse does not qualify" in STEP 2 of the claim form.
- Attach a copy of the death certificate.

You may file a claim even if the deceased claimant has not previously filed for assistance. Follow the same procedures outlined above under **Surviving Spouse Filing For Decedent**.



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Disabled Minors

A minor child living in the same home as a parent or guardian is not eligible for renter assistance.

Such a child cannot be considered to have paid rent pursuant to a legally binding rental contract, expressed or implied.

Disabled minor children, living apart from their parent or guardian and receive SSI may qualify for Renter Assistance provided that the child's parent or guardian can supply **ALL** of the following:

- The disabled minor does not live with their parent or guardian and can establish that the minor qualifies as a renter under the provisions of the HRA program.
- A copy of the SSI or Social Security Award letter verifying that the child is disabled.
- Payments for the rental housing are traceable directly to claimant's own separate assets.

NOTE: Living in a foster home does not qualify the child for HRA.



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GENERAL REQUIREMENTS SECTION

STEP 1 and 2 Name, Address and Social Security Number

NAME, ADDRESS, AND SOCIAL SECURITY NUMBER

If there is a label on the front of the claimant's booklet, peel the label off and place it on the name and address area in Step 1 **after** you have completed the claim form, and make sure all entries are correct. Be sure to write in the claimant's social security number in **Step 2** (if the claimant is married, also write in the spouse's social security number). The social security number is not preprinted on the label.

NOTE: A label placed anywhere on the claim besides Step 1 can cause a processing delay:

- Complete the claimant's form, then check the math and line amounts **before** you remove the label and place it in Step 1 of the claim form.
- Make sure the information on the label is correct. If you need to make changes, draw a line in ink through the incorrect information and clearly print the new information on the label.

If there is no label on the claimant's booklet:

Enter the claimant's full name, address and social security number in the spaces provided in Step 1 and 2.

Step 3 Filing Status

LINE 1 → CITIZENSHIP

Is the claimant a United States citizen?

Yes: Check "Yes" on line 1 and skip to line 3.

No: Check "No" on line 1 and go to line 2.



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GENERAL REQUIREMENTS SECTION

LINE 2 →
BENEFIT
ELIGIBILITY
FOR
NONCITIZENS

If the claimant's are not United States citizens, they may file a claim for Homeowner or Renter Assistance if they meet the income; age, blindness, or disability requirements for assistance; **and** are one of the following:

- A qualified alien.
- A nonimmigrant alien under the Immigration and Nationality Act (INA).
- An alien paroled into the United States under Section 212(d)(5) of the INA for less than one year.

Use the chart on page 14 to find the eligibility code that matches the claimant's alien status. Then enter the alien status code on line 2a, alien registration number on line 2b, and date of entry into the United States on line 2c. The information entered on line 2a, 2b, and 2c along with the claimant's signature in Step 9 serves as the claimant's alien status declaration.

If the information requested on lines 2a, 2b, and 2c, is not complete, or if the alien status is not included in the Eligibility Code Chart for Non-citizens on page 14, the claimant cannot receive homeowner or renter assistance benefits.



To complete lines 2b and 2c of the form you must view the Resident Alien Card and enter the Alien Number and the Date of Entry circled in the examples below. The examples show both the front and back of an official resident alien card. Without this information, the claimant will not receive a refund.

Enter the Alien Registration Number found on the front of the claimant's resident alien card on line 2b of Form 9000R and 9000H.

Use the Temporary Resident Adjustment Date located on the back of the claimant's alien registration card, or the Resident Since date, found on recently issued cards, as the Date of Entry on line 2c of Form 9000R and 9000H.



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Undocumented aliens and aliens not described in the chart below are not eligible to receive Homeowner or Renter Assistance and should not complete a claim form.

Instructions: If the claimant is not a United States citizen, find the category listed below that accurately describes their presence or admission to the United States. Transfer the alien status code letter for that category to Form FTB 9000H or FTB 9000R, line 2a.

NOTE: *If claimants have questions regarding their immigration status, refer them to the local Immigration and Naturalization Service (INS) office.*

Code Chart	
If you are:	Use Code:
<ul style="list-style-type: none">An alien lawfully admitted for permanent residence under the INA.An alien who (or whose child or child's parent) has been battered or subjected to extreme cruelty in the United States by a spouse or parent or by spouse or parent's family member living in the same house.The child of an alien who has been battered or subjected to extreme cruelty in the United States by a spouse or parent's family member living in the same house.	B
An alien who is granted conditional entry under Section 203 (a)(7) of the INA as in effect prior to April 1, 1980.	C
An alien whose deportation is being withheld under Section 243(h) of the INA (as in effect immediately prior to September 30, 1996) or Section 241 (b)(3) of INA (as amended by Section 305 (a) of division C of Public Law 104-208).	D
An alien who is granted asylum under Section 208 of the INA.	E
A refugee admitted to the United States under Section 207 of the INA.	F
An alien paroled into the United States for one year or more under Section 212 (d)(5) of the INA.	G
An alien who is a Cuban or Haitian entrant (as defined in Section 501(e) of the Refugee Education Assistance Act of 1980).	H
An alien paroled into the United States for less than one year under Section 212 (d)(5) of the INA.	I
A nonimmigrant alien, as defined in Section 101(a)(15) of the INA, admitted under the INA (8 U.S.C. Section 1101).	J

THE CLAIMANTS DO NOT QUALIFY FOR HOMEOWNER OR RENTER ASSISTANCE IF:

- Their alien status is not described above.
- They are undocumented aliens. (Undocumented aliens do not qualify for most public benefits, including Homeowner and Renter Assistance.)



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GENERAL REQUIREMENTS SECTION

LINE 3A → 62 OR OLDER

If the claimants are 62 or older on December 31, 2006, regardless of whether they are blind or disabled, check box A.

NOTE: If the claimants turned 62 on January 1, 2007, they are considered to be 62 on December 31, 2006.

Once the claimant meets the age requirement of 62 or older, they do not have to provide verification of blindness or disability. Proof of age is required the first year a claimant files as age 62 or older. If you checked box A, do not check boxes B or C. If the claimant has a label code "1," proof of age is not required.

Acceptable Proof of Age

If the claimant was at least 62 years old on December 31, 2006, and received Supplemental Security Income (SSI), proof of age is not necessary. The signature in Step 9 allows FTB to verify age with the Department of Health Services.

Below is a list of acceptable documents for proving that the claimant is age 62 or older:

- Birth certificate
- Church baptismal record
- Hospital birth record
- Medi-Cal Benefits Identification Card (BIC)
- Social Security award letter that states the date of birth
- California Driver's License or Identification Card

If the claimant does not have any of the above documents, they should provide a **copy** of any document that proves that the claimant is at least 62 years old and explain how the document verifies age. The volunteer can initial the circle to verify proof of age received.



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Unacceptable Proof of Age

The following is **NOT** acceptable as proof of age:

- A Medicare card issued after June 30, 1973.
-

Documenting Proof of Age

If the claimant shows you acceptable proof of age:

- Check box A on line 3 and initial the circle to indicate that you have verified the claimant's age as 62 or older.

OR

- Attach a copy of the proof of age document to the claim form.
-

LINE 3B → UNDER 62 AND BLIND

Proof of blindness is required the first year a claim is filed. It does not need to be provided again as long as the condition remains unchanged. Label code "2" indicates that the claimant is blind and no further verification is required. If the claimant is **UNDER 62**, blind, and temporarily disabled, the claimant should file as blind. This will relieve the claimant of having to file proof of disability in subsequent claim years. Claimants may file as blind if there has been a medical determination that they have either of the following conditions:

- Central visual acuity (sharpness of vision) of no more than 20/200 with correction.
- Tunnel vision, which is a limited visual field of 20 degrees or less.



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LINE 3C → Under 62 and Disabled

Proof of permanent disability is required only the first year that a person files a homeowner or renter assistance claim. Disability does not have to be proven again as long as the condition remains the same. A “4” code on the label indicates that the claimant has filed in a previous claim year as a qualified permanently disabled claimant.

Proof of temporary disability is required each year that the claimant files.

The claimants can be considered disabled if they are unable to engage in any substantial gainful work because of a physical or mental impairment that is expected to last for a continuous period of 12 months or longer. A person is considered to be disabled only if the physical or mental impairment is so severe that the person is unable to do their previous type of work but also cannot do **any** kind of substantial gainful work, considering age, education, and work experience.

Acceptable Proof of Blindness & Disability

Proof of **blindness** or **permanent** disability is required only the first year a homeowner assistance claim is filed. You will not need to send proof again as long as your condition remains the same.

Proof of temporary disability is required each year that a homeowner assistance claim is filed. A label code “3” indicates temporary disability and requires verification. Initial the circle to indicate verification received.

If the claimants receive SSI, they do not need to provide proof of blindness or disability. Their signature in Step 9 allows FTB to verify their blindness or disability with the Department of Health Services.

Exception: If the claimant received an SSI payment decision, but has not received any payments yet, ask to see a copy of the SSI payment decision.

If the claimant does not receive SSI, the following are acceptable as proof of blindness or disability:



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GENERAL REQUIREMENTS SECTION

Acceptable Proof of Blindness & Disability (Cont.)

- A statement of blindness signed by a registered optometrist on the optometrist's letterhead. (The **original** statement must be submitted, not a copy.) The statement must include the dates and nature of the blindness.
- A Medicare card if the claimant was receiving Social Security as a blind or disabled person on December 31, 2006.
- Social Security award letter if a Medicare card is not available.
- Doctor's statement that includes medical license number, specific disability and reason claimant cannot work, beginning and end dates of disability and signed under penalty of perjury.

Verification Documents

If the claimant shows you acceptable proof of disability other than a Medi-Cal card or a letter from a physician:

- Check box B or box C on line 3 and initial the circle to verify that you have seen acceptable proof of blindness or disability.

OR

- Attach a copy of the proof of blindness or disability document to the claim form.

A Medi-Cal (BIC) Card cannot be accepted as proof of disability because it does not have verification of disability information on it.

If the claimant presents a Medi-Cal (BIC) Card as disability verification: **Do not initial the circle.**

LINE 4 DATE OF BIRTH

Enter the month, day and year of the claimant's birth.
Example: If the claimant was born on May 21, 1944 you would enter 05/21/1944.



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STEP 4 Rental and Property Information

Instructions for Step 4

Instructions for Step 4 are covered in the specific sections for each form.

- See page 34 for Form FTB 9000H (*Homeowner Assistance*)
- See page 58 for Form FTB 9000R (*Renter Assistance*)

STEP 5 Annual Income of Household Members

Total Household Income

You must enter the total household income received by all household members for the entire 2006 calendar year. Total household income from all members includes the claimant's income, spouse's income if married, and income received by any other person who lived in their home (only enter the income that the other persons received while living in their home during the 2006 calendar year). However, **do not** include the income of:

- **minors**
- **students**
- **other renters** (roommates)
- **owner of the rented residence**

Income from both the claimant and spouse must be included on line 8 through line 14.

NOTE: *Include spouse's income only for the months the spouse was considered a member of the household.*

Example: *Brian and Sue were married in September of 2006. Brian is 63 years old, and qualifies for homeowner assistance. In Step 5, Brian would include Sue's income from September through December only.*



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LINE 8 →
SOCIAL
SECURITY/
RAILROAD
RETIREMENT

Enter the total **yearly** amount of Social Security (including the amount deducted for Medicare premiums) and railroad retirement received by any household member during 2006, regardless of its source or taxability.

The amount of Social Security income can be taken from Box 5 of Form SSA-1099 provided by the Social Security Administration to each recipient.

The United States Railroad Retirement Board will show railroad retirement income on Form RRB-1099 and/or Form RRB-W-2P. The gross amount on Line 7 should be used.

LINE 9 →
INTEREST/
DIVIDENDS
AND/OR GAIN
(OR LOSS)

Enter the combined total **yearly** amount of interest, dividends, and capital gains received by any member of the household regardless of source or taxability.

A dividend is a corporate distribution paid to shareholders out of its earnings and profits. The gross amount of dividend income received by the shareholder will appear on Form 1099-DIV.

Combine the amount of income (or loss) from the sale of assets with total yearly interest and dividends. You may use California Schedule D, Capital Gain or Loss Adjustment, to figure California gain or loss (not the adjustment). The maximum deductible net loss from the sale of capital assets is \$3,000. Examples of capital assets are stocks and bonds.

The California Schedule D-1, Sales of Business Property, can be used to figure net ordinary income or loss on the sale of business property.



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Common Interest Income

The following is a list of common sources of interest income:

- Bank, savings and loan, and credit union accounts
- Bonds and other obligations of the U.S., Washington D.C., and territories of the U.S
- Bonds of California and other states, foreign governments, and international organizations
- Corporate bonds
- Federal National Mortgage Association (Fannie Mae) obligations
- Interest on insurance received in installments
- Interest on tax refunds
- Loans and notes receivable
- Original issue discount bonds
- U.S. Treasury Bills.

NOTE: *Savings bond interest and 'EE' bond interest **should not** be included by the claimant as other income, **unless the bonds were cashed.***

LINE 10 → PENSIONS AND/OR ANNUITIES

Enter the total **yearly** amount of pensions and annuities received by any member of the household. Be sure to include any disability retirement payments or IRA distributions regardless of source or taxability.



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GENERAL REQUIREMENTS SECTION

LINE 11 ➔
SSI/SSP, AB,
AND/OR ATD

Enter the total **yearly** amount received by the claimant and/or the claimant's spouse in 2006 from:

- Supplemental Security Income (SSI)
- State Supplemental Program (SSP)
- Aid to the Blind (AB)
- Aid to the Totally Disabled (ATD)

NOTE: *These payments are often called "Gold checks."*

DO NOT include payments from:

- Temporary Assistance for Needy Families, [formerly Aid to Families with Dependent Children (AFDC)]
- Aid to Needy Children
- Food stamps
- Foster care payments
- Payments for homemaker/chore services received
- Aid to Adopt



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**LINE 12 →
RENTAL &
BUSINESS
INCOME (OR
LOSS)**

Enter the amount of net rental income (or loss) from 2006. Net rental income or loss can be calculated on federal Schedule E, California Schedule CA, or a schedule developed by the claimant. Rental income minus allowable deductible expenses is reported on these forms. Only ordinary and necessary expenses may be deducted by law.

Enter the amount of net income (or loss) from the claimant's business. Net business income (or loss) can be shown on federal Schedule C; or C-EZ (Form 1040), *Profit or Loss From Business*, for business income (or loss); or federal Schedule F (Form 1040), *Profit or Loss From Farming*, for farm income (or loss).

**LINE 13 →
OTHER INCOME
(INCLUDING
WAGES)**

Enter the total **yearly** amount of other income received by the claimant and other household members during 2006.

**Other Income
List**

The following items are considered to be other income:

- Alimony received
- Alternative Minimum Taxable Income in excess of the regular taxable income if required to pay alternative minimum tax on 2006 California income tax return
- Back pay
- Bonuses
- Breach of contract damages
- CAPI (Cash Assistance Program for Immigrants)
- Certain combat pay of members of the armed forces
- Commissions



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Other Income List (Cont.)

- Compensation for personal services
- Debts forgiven
- Director's fees
- Disability payments not included on line 11
- Employee awards
- Estate and trust income not included on any other line
- Federal employee compensation act payments
- Fees
- Gambling winnings (including California State Lottery winnings in excess of \$600 for the income year; 100% of other lottery winnings)
- Gifts and inheritances (including fair-market value on cash items) in excess of \$300 except for transfers between members of the same household
- Hobby income
- IRA distributions not included on line 10
- Jury duty fees
- Life insurance proceeds to the extent they exceed expenses incurred for the last illness and funeral of the deceased spouse or the claimant
- Lump sum distributions not included on line 10
- Military compensation (including nontaxable military compensation, i.e. military allowances)
- Partnership income not included elsewhere
- Payments to beneficiary of deceased employee
- Prizes (fair market value)



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Other Income List (Cont.)

- Relocation payments
- Royalties
- Sale of residence (**taxable and nontaxable portions**)
- Scholarship and Fellowship Grants (taxable and nontaxable)
- Severance Pay
- Sick leave payments (amounts received from an employer or any government body for loss of wages due to sickness or accident)
- Supplemental Unemployment benefits
- Tips and gratuities
- Title V Income (wages paid under older Americans Act)
- Unemployment compensation
- Vacation pay
- Veterans benefits
- Wages
- Welfare Payments for **GR** (General Relief) or **CAPI** (Cash Assistance Program for Immigrants)
- Worker's Compensation for temporary disability (amounts for permanent disability must be entered on lines 8 or 11)



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NOT Considered Income

The following items are NOT considered other income:

- Child support
- Compensation for personal damages
- Federal heating rebates to low income persons
- First \$600 of winnings for the income year from the California State Lottery
- Food stamps
- Foster child care payments
- Foster grandparent payments
- Gifts and inheritance of \$300 or less
- Homeowner and renter assistance payments
- Loans that must be repaid
- Medicare or Medi-Cal reimbursements for medical expenses
- Public assistance payments such as TANF (formerly Aid to Families with Dependent Children)
- Reverse mortgage
- Rollover of a traditional or Roth IRA
- Tax refunds from the state or federal government
- Utility company refunds or assistance
- Worker's compensation death benefit



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GENERAL REQUIREMENTS SECTION

LINE 14 → Add line 8 through line 13 and enter the total here.
SUBTOTAL

STEP 5 Adjustments to Income

LINE 15 →
ADJUSTMENTS
TO INCOME

The items listed below may be deducted from Line 14.

Student Loan Interest – Amount paid within the first 60 months of repayment on a qualified student loan.

Alimony Paid - Deduct court ordered alimony payments.

Forfeited Interest Penalty on Early Withdrawal of Savings-
Deduct the amount allowed for California personal income tax.

Individual Retirement Arrangement Deduction - The amount that was allowed as a deduction on the claimant's California personal income tax return (or would have been allowed as a deduction if the claimant had filed a personal income tax return) may be deducted if the following plans were contributed to:

- Individual Retirement Account (IRA)
- Keogh Retirement Plan (HR 10)
- Simplified Employee Pension (SEP)
- Savings Incentive Match Plans for Employees (SIMPLE)

Self-Employed Health Insurance Deduction – Deduct the amount allowed for California personal income tax.

Self-Employment Tax Deduction - Deduct one-half of the self-employment tax imposed for the income year.

Moving Expenses - Deduct allowable moving expenses that were not reimbursed by the claimant's employer.



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Not Allowed As an Adjustment

Personal living expenses and/or rental expenses may **not** be claimed as adjustments. Also, the following items may **not** be subtracted from household income:

- Child support payments
- Fees
- Interest paid on loans (other than interest on qualified education loans)
- Medical bills
- Mortgage/rent paid
- Repairs
- Taxes (other than self-employment tax)
- Utilities

Note: A loss from the sale of a residence is not deductible; therefore, no adjustment to income is allowed due to the loss.

STEP 5 Total Household Income

LINE 16 → TOTAL HOUSEHOLD INCOME

Subtract line 15 from line 14. Enter the result on line 16. If the amount on line 16 is more than \$42,770 **STOP**. The claimant does not qualify.

Check the box yes or no to indicate whether the claimant received TANF (Temporary Assistance for Needy Families), formerly called AFDC.



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Gross Household Income

NOTE: *Most of the claimants will not be affected by gross household income. Gross household income is computed **only** if the claimant had income from rental property or a business.*

Regardless of the amount of the claimant's total household income, gross household income may not exceed \$77,762.

Gross household income is the total household income from line 16 of the claimant's Form FTB 9000H or FTB 9000R, plus capital losses and all non-cash expenses deducted on schedules for rental and business income such as depreciation, amortization, and depletion.

Example: Assume you had a claimant whose total household income on line 16 was \$37,000, including a capital loss of \$3,000. Using the Federal Schedule E, add the depreciation from line 20 to the claimant's total household income to determine the gross household income as:

Total household income from **FTB 9000H, line 16,**
\$37,000
+4,000 Depreciation from Schedule E
+3,000 Capital Loss
\$44,000 Gross Household Income

In this case, the gross household income is under \$77,762 and the claimant does qualify for assistance.

STEP 6 Assistance Claimed

Instructions for Step 6

Instructions for Step 6 are covered in the specific sections for each form.

- See page 48 for Form FTB 9000H (*Homeowner Assistance*)
- See page 62 for Form FTB 9000R (*Renter Assistance*).



2007 HRA Volunteer Reference Manual

GENERAL REQUIREMENTS SECTION

STEP 7 Signature, Date, and Telephone Number

Pre-addressed Label

Check the label on the front of the claimant's booklet and make sure the information is correct. If you need to make any changes, draw a line in ink through the incorrect information and clearly print the new information on the label.

Label code 1 indicates the claimant is age of 62 or older and no further proof is required; code 2 indicates that the claimant is blind and no further proof is required; code 3 indicates that the claimant is disabled and must submit proof every year; code 4 indicates that the claimant is permanently disabled and no proof is required.

Using the peel-off label helps process the claimant's refund faster.

Authorization

If the claimant received SSI/SSP, FTB can verify with the Department of Health Services that the claimant met the age, disability, or blindness requirement. This helps process the claim faster. In addition, other eligibility criteria may be verified with the Department of Health Services and other state or federal agencies.

Declaration

The claimant's signature on either Form FTB 9000H or FTB 9000R, Step 7 is also the claimant's declaration of their claimed alien or citizenship status. All statements regarding the claimant's status may be matched against the files of the Department of Health Services and other state or federal agencies to confirm eligibility.

Sign and Date the Claim Form

The claimant must sign and date the claim form in the space provided. The claimant may sign by making a mark in front of a witness. The word "witness" and the witness' signature **MUST** be entered after the claimant's mark.



2007 HRA Volunteer Reference Manual

GENERAL REQUIREMENTS SECTION

Telephone Numbers

The claimant's telephone number is important. Franchise Tax Board will contact the claimant by phone if necessary rather than in writing. The claimant will receive faster, more complete service if the telephone number is available.

Authorization to Sign

When a person other than the claimant signs the claim form, a copy of a document giving another person authorization to sign for the claimant must be attached to the claim form. There are four different situations where it is acceptable for someone other than the claimant to sign the claim:

Power of Attorney - The legal authorization to act on behalf of another party. Attach a copy of the Power of Attorney to the claim.

Guardianship - A guardianship exists when a court has appointed an individual to act on behalf of another party, usually a minor or ward of the court. Attach a copy of the court document showing that the other person is the claimant's legal guardian.

Conservatorship - A conservatorship exists when a court has appointed an individual to act as a conservator of a person and/or that person's property. Attach to the claim a copy of the court document showing the other person is the claimant's legal conservator.

Handwritten Authorization - Statement signed by the claimant giving authorization for someone to sign the claim. However, this handwritten statement is good only for the year for which the claim is filed.

NOTE: *If the claimant has a pre-addressed label with a letter "S" in the upper right-hand corner, no authorization is required. The "S" signifies that an alternative signature is allowed.*



2007 HRA Volunteer Reference Manual

GENERAL REQUIREMENTS SECTION

DON'T FORGET

((****))

YEAR _____ CALIFORNIA FORM

Homeowner 2007 Assistance Claim (for income received in 2006) 9000H

STEP 1
Name and address
Place label here, type, or print

Your first name _____ Initial _____ Last name _____
Spouse's first name _____ Initial _____ Last name _____
Present home address — number and street, PO Box, PMB, or rural route no. _____ Apt. no. _____
City, town, or post office _____ State _____ ZIP Code _____

STEP 2
Social security number (SSN)
Your SSN _____ Your Spouse's SSN _____

STEP 3
Filing status

1. Are you a United States citizen? Check "Yes" or "No" • 1. ☐ YES ☐ NO
If you checked "Yes," skip line 2 and go to line 3.
If you checked "No," go to line 2.

2. Benefit Eligibility for Noncitizens • 2a. Alien Status Code _____
If you are not a citizen of the United States, go to page 10. If you have a qualifying alien status for the United States, enter your alien status code from the chart on page 10 on line 2a. Then enter your alien registration number on line 2b and your date of entry into the United States on line 2c. (MM/DD/YYYY)
• 2b. Alien Registration Number _____
• 2c. Date of Entry _____

3. Check the appropriate box if you were one of the following on December 31, 2006:
☐ A. 62 years or older (See Note on page 5, line 3a) • A ☐
☐ B. Under 62 years old and blind • B ☐
☐ C. Under 62 years old and disabled (not blind) • C ☐
If you cannot check one of the boxes, STOP HERE. You do not qualify to file for a Homeowner Assistance claim.

4. Enter your date of birth (example: 05/21/1944) • 4. Date of Birth _____
You must enter your date of birth MM DD YYYY
See instructions on page 5 to see if you must attach a proof document to your claim.

STEP 4
Property information from 2006/2007 tax bill

5. Did you own and live in your home on December 31, 2006 5. ☐ YES ☐ NO
If "No," STOP. You do not qualify for homeowner assistance.

a. Enter the NET value of your property. See page 6 • 5a. \$ _____

6. Is your property used for rental and/or business as well as personal use? 6. ☐ YES ☐ NO
If you checked "Yes," enter the estimated percentage of property devoted to your personal use. See page 6. • 6a. _____ %

7. List name(s) and relationship(s) of anyone, other than yourself, who is included on your property tax bill. See page 7.
Name _____ Relationship _____ ☐ YES ☐ NO
Name _____ Relationship _____ ☐ YES ☐ NO
Name _____ Relationship _____ ☐ YES ☐ NO
Enter your percentage of ownership • 7. _____ %

For Privacy Notice, see Page 9.
Complete Side 2, Step 5 Through Step 7.

FTB 9000H 2007 Side 1

Income for the 2002 calendar year.

(Dollars)	(Cents)
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	
16.	
17.	

we will figure the amount of

((****))

((****))

Sign Here

Under penalties of perjury, I declare that the claim and all statements regarding my eligibility and obtainment of accompanying schedules and any additional information I may provide to the Franchise Tax Board are true, correct, and complete.

X Claimant's signature _____ Date _____

Claimant's Daytime Telephone Number () _____

PREPARE'S SIGNATURE _____ Date _____ Check if self-employed ☐ Prepare's social security number (PTIN) _____

FARM'S NAME (OWNERS, IF SELF-EMPLOYED) AND ADDRESS _____

((****))

((****))



**HOMEOWNER
ASSISTANCE
SECTION
FORM FTB 9000H**



2007 HRA Volunteer Reference Manual

HOMEOWNERS SECTION

Before You Begin

Make sure the claimant has gathered all necessary documentation you may need to complete the claim:

- Proof of age (required first year filing as 62 or older)
- Proof of blindness (required first year filing as blind)
- Proof of disability (see “General Requirements” section for additional information)
- Current property tax bill
- Certificate of title/registration for mobile home
- Income information for the claimant, spouse, and all other household members
- Income schedules
- Rental income/loss
- Business income/loss
- Capital gains/losses

Other useful information includes:

- Federal tax return, if filed (used to determine income)
- Prior year claim

Rounding

Round all income amounts to the closest dollar. Drop any amount under fifty cents (.50) and increase any amount from fifty cents (.50) through ninety-nine cents (.99) to the next highest dollar.



2007 HRA Volunteer Reference Manual

HOMEOWNERS SECTION

Eligibility Requirements

As discussed in the “General Requirements” section, the claimant must have had a total household income under \$42,770 and gross household income under \$77,762 in 2006,

AND

Must currently be one of the following:

- A United States citizen
- A designated alien
- A qualified alien

AND

Been at least one of the following on December 31, 2006:

- Age 62 or older
 - Blind
 - Disabled

AND

Must have **owned and occupied a home in California on December 31, 2006**, as the principal place of residence, and must provide acceptable documentation of ownership. A home may include a condominium, “own-your-own” apartment, or a mobile home taxed as property.

NOTE: Only one claim per household each year may be filed. Only one owner is entitled to payment per year. When two or more individuals of a household meet the qualifications, they should decide which claimant will file for Homeowner Assistance.

Husbands and Wives

A husband and wife living together in the same home are considered to be **one** homeowner. The incomes of both spouses must be included in computing the amount of assistance.

Exception: Husbands and wives may file separately, if the claimants lived apart during the year (and both meet the qualifications to file a claim).

Example: John and Mary are homeowners and over 62. John resided in a senior facility for all of 2006 while Mary remained living in their house. Mary would file a homeowner claim based on her income and John may qualify as a renter if he meets the eligibility requirements for the 9000R.



2007 HRA Volunteer Reference Manual

HOMEOWNERS SECTION

Ownership and Occupancy

The claimants must have owned and occupied their home on December 31, 2006. A home will qualify if any of the following situations apply:

CLAIMANT MUST OWN/HAVE	<u>AND MUST</u>	COMMENT AND/OR EXAMPLE
OWNERSHIP of home and land on which it sits.		Home may have a mortgage.
*A home located on land owned by a COOPERATIVE.	<ul style="list-style-type: none"> • Be a shareholder. • Pay share of property taxes assessed to co-op. 	*See below
POSSESSORY INTEREST in government land.	Pay property tax.	Home is built on Forest Service land. Claimants do not own the land, but pays tax for the possessory interest they have in the property.
A lease on land and ownership of improvements on the land.		A home owned by the claimants built on land they lease.
CONDOMINIUM	Pay property tax.	Claimant has own-your-own apartment and pays property tax.
MOBILE HOME Land is rented or owned	<ul style="list-style-type: none"> • Pay property tax. or • Pay in-lieu tax (vehicle type tax). 	For further clarification see "Renter Assistance" section, page 54.

*Cooperative:

Claimants who owned and occupied "cooperative housing", and did not receive a tax bill from the County Tax Collector, must complete Form FTB 9109, *Cooperative Membership Statement*. This form must be completed and signed by management of the "co-op." A signed statement from the management of the "co-op" will also be accepted as long as it contains the same information as Form FTB 9109.



2007 HRA Volunteer Reference Manual

HOMEOWNERS SECTION

CLAIMANT MUST OWN/HAVE	<u>AND MUST</u>	COMMENT AND/OR EXAMPLE
LIFE ESTATE LIFE TRUST	<ul style="list-style-type: none"> • Be recorded. <p style="text-align: center;">And</p> <ul style="list-style-type: none"> • Be responsible for paying property taxes. 	Tax bill may indicate "le" or "lt" (abbreviations for life estate and life tenant, respectively).
UNRECORDED CONTRACT OF SALE	<ul style="list-style-type: none"> • Have possession of property. <p style="text-align: center;">And</p> <ul style="list-style-type: none"> • Pay the property taxes. 	Claimants are buying property but have no recorded deed. Instead they pay taxes and assume ownership through purchase by an unrecorded deed.
Property held by TRUSTOR CLAIMANT	<ul style="list-style-type: none"> • Have a possessory interest in the property. <p style="text-align: center;">And</p> <ul style="list-style-type: none"> • Trust must be revocable. <p style="text-align: center;">And</p> <ul style="list-style-type: none"> • Be responsible for paying the property taxes. 	Tax bill will show trustee owner followed by "Tr" (Trustor - one who creates a trust).
Property held by TRUSTEE CLAIMANT	Have a possessory interest in the property.	Generally a trustee does not acquire a possessory interest and is therefore ineligible. (A trustee is one who holds the legal title to property for the benefit of another.)
HOUSEBOAT	<ul style="list-style-type: none"> • Be designated as a floating home. <p style="text-align: center;">And</p> <ul style="list-style-type: none"> • Pay real property tax. 	The claimant must own and occupy the houseboat as a principal residence at a rented or owned water berth or dry dock.



2007 HRA Volunteer Reference Manual

HOMEOWNERS SECTION

Recorded Ownership

Except in the case of an unrecorded land sale contract, the claimant must have a "recorded" interest to qualify as owner. Unrecorded documents, such as an unrecorded grant deed, are **NOT** acceptable.

Example: The claimant's son owns the claimant's home. No assistance can be granted because the claimant does not have a **RECORDED** interest in the property. This is also true if the claimant formerly owned the property, but deeded it to the son in a prior tax year, unless the claimant has a recorded life estate interest.

Example: The claimant's son deeded his home to the claimant in 1984. The deed was unrecorded throughout the current property tax year. No assistance can be granted since the claimant did not have a recorded interest in the property.

EXCEPTION: An unrecorded contract of sale as explained on the ownership and occupancy chart is acceptable.

Vacation Home

Vacation or summer homes do not qualify for assistance.

Separate Property

If the home is the separate property of a person under age 62 (and not blind or disabled), no claim may be filed. If that person's spouse is 62 years of age or over, or blind, or disabled, a claim cannot be filed because the spouse has no ownership interest in the property.

Example: The wife, who is under 62 and not blind or disabled, owns the home as **SEPARATE PROPERTY**. The husband cannot file a claim, even though he is 62 or older or blind or disabled.

Property Held in a Trust

Claimants who have property held in a trust do not need to send in the information regarding their trust. Please make sure that they have it available if it is requested from our processing section.



2007 HRA Volunteer Reference Manual

HOMEOWNERS SECTION

More Than One Home Owned During the Year

If the claimant sold one home and bought a new home during 2006, assistance is allowed **only** on the dwelling owned and occupied on December 31, 2006.

Mobile Homes

Owners of mobile homes paying property taxes **must** file as homeowners.

For mobile home owners paying an in-lieu (vehicle-type) tax, assistance is based on the vehicle license fees to be computed as follows:

- In-lieu tax
- Minus registration fee
- Minus park purchase fee per transportable unit
- Plus any property tax for improvements on rented land

When the in-lieu tax is paid on the mobile home, the \$34,000 limitation noted on page 40 does not apply to the mobile home, but it would apply to any land, if land were owned.

Land Owned

If the claimant owns the land on which the mobile home is located, Homeowner Assistance is computed on the combination of the in-lieu tax, less the registration fee and the property tax on the land and/or other improvements.

Unsecured Property Tax

Homeowner Assistance can also be allowed on the unsecured property taxes paid on a garage, utility room, cabana, or other improvements to the mobile home.



2007 HRA Volunteer Reference Manual

HOMEOWNERS SECTION

Acceptable Documentation

If the claimant is unable to furnish a copy of the property tax bill, a "Tax Status Report" obtained from the county tax collector may be substituted. Mortgage statements are not an acceptable substitute for the property tax bill because they show property taxes paid on a calendar year, not on the property tax year.

If the claimant is a mobile home owner, a copy of the Registration Renewal Billing Notice issued by the Department of Housing and Community Development is required.

A claimant who owns and occupies "cooperative housing" and does not receive a separate tax bill from the county tax collector must submit a signed statement from the management of the "cooperative housing" property. The required information may be furnished on Form FTB 9109, *Cooperative Membership Statement*. This form must be completed and signed by a management representative of the "cooperative housing" corporation.

STEPS 1, 2 and 3 Name, Address, & Social Security Number/Filing Status

Instructions for Steps 1, 2 and 3

The instructions for Steps 1, 2 and 3 are identical for Form FTB 9000H (Homeowner Assistance) and Form FTB 9000R (Renter Assistance). See "General Requirements" page 7.

STEP 4 Property Information

LINE 5 → OWN AND LIVE IN HOME

The claimants must have owned **AND** lived in their own home in California on December 31, 2006.

Check the appropriate box. If "NO" is checked, stop. The claimant does not qualify.



2007 HRA Volunteer Reference Manual

HOMEOWNERS SECTION

LINE 5a → FULL VALUE

"Full value" is the value of the claimant's property as shown on the claimant's 2006/2007 property tax bill, **LESS** the Homeowner's or Veteran's Exemption. This may also be identified as full cash value, full market value or net assessed value. Most tax bills will show this computation. For example:

\$40,000	Full Assessed Value
<u>-\$7,000</u>	<u>Homeowner Exemption</u>
\$33,000	Net Assessed Value

Full value in this case is the net assessed value of \$33,000.

NOTE: Homeowner assistance is granted only on the first \$34,000 of the full value as shown on the property tax bill. Assistance will not be allowed on the part of the full value (after homeowner's or veteran's exemption) of a residential dwelling that is more than \$34,000.

If the full value of the claimant's property is more than \$34,000 use the worksheet in the 9000H/9000R Booklet to figure the applicable percentage.

Documenting Proof of Full Value

If the claimant has provided a copy of the property tax bill to prove full value:

Enter the full value of the claimant's property and initial the circle to verify that you have seen acceptable proof.

NOTE: Please do not send copies of the property tax bill if you have initialed the circle as a volunteer. Beginning this year, first time claimants for Homeowner Assistance must provide a copy of their 2006/2007 property tax bill. Claimants that have received Homeowner Assistance in prior years and have not moved do not need to provide a property tax bill to the Franchise Tax Board. Volunteer prepared claims do not require a property tax bill attached at any time.



2007 HRA Volunteer Reference Manual

HOMEOWNERS SECTION

Homeowner's or Veteran's Exemption

The homeowner's exemption is usually \$7,000. If an individual applies late in the property tax year for the homeowner's exemption, the exemption is \$5,600. The homeowner's exemption is allowed only on the property that an individual owns and occupies as their principal residence. If the property tax bill does not allow the homeowner's exemption, make sure that you have the property tax bill for the claimant's principal residence. The claimant may have given you the property tax bill for a rental property or second home.

The veteran's exemption is \$4,000. However, certain disabled veterans and their spouses can receive a Disabled Veteran's Exemption of up to \$150,000.

Tax Bills for Multiple Properties

If the claimant has tax bills for separate properties, it must be determined which tax bill is for the claimant's principal residence. In most cases, it will be the tax bill with the homeowner's exemption. The property address on the tax bill and the address on the claim should be the same. If the tax bills do not show a property address and the claimant does not identify which bill covers the home, you should use the tax bill with the homeowner's exemption.

If the separate properties are adjacent to each other, it is possible that both properties are used as the claimant's residential dwelling. This must be determined from the information available and discussion with the claimant. Both properties must be necessary to maintain the residential dwelling if assistance is to be allowed on both properties. If both properties make up the claimant's residential dwelling, assistance is allowable on the total tax attributable to the first \$34,000 of the combined full values of both properties.

Full Value for Personal Residence Only

If there is more than one piece of property with a separate tax bill for each, but not all of the property is used for the claimant's home, assistance will be paid only on the tax paid on the property used for the claimant's residential dwelling.



2007 HRA Volunteer Reference Manual

HOMEOWNERS SECTION

Two or More Parcels

If there is more than one tax bill for two or more parcels used as the claimant's residential dwelling, the full value of each parcel as shown on each tax bill (less the reduction for homeowner's or veteran's exemption) must be added together, and the total must be entered on line 5a of the claim form.

Example: The claimant's house is built on one lot and has a full assessed value of \$32,000 and a homeowner's exemption of \$7,000. The garage is built on an adjacent lot and has a full assessed value of \$8,000. These two properties combined are the residential dwelling. The amount to be entered on line 5a of the claim form is \$33,000.

Full assessed value (home)	\$32,000
Less homeowner's Exemption	<u>-\$7,000</u>
	\$25,000
Full Assessed Value (garage)	<u>+ \$8,000</u>
Full Value	\$33,000

LINE 6 → PERSONAL USE

If the claimant's property is used entirely for personal use, check the "No" box and go to line 7.

If the claimant uses part of the property for rental and/or business purposes, check the "Yes" box and enter the best estimate of the percentage of the property devoted to personal use on line 6a.

The percentage of property used as the claimant's home may be figured by the number of rooms, square footage, or any similar measure.

- If the claimant provided proof of business use such as federal Schedule E or federal Schedule C, initial the circle and enter the percentage of property devoted to the claimant's personal use.



2007 HRA Volunteer Reference Manual

HOMEOWNERS SECTION

LINE 6 → PERSONAL USE (Cont.)

Example: If the claimant has five rooms in the home and uses three rooms for personal use and rents the other two rooms, the percentage of personal use would be figured this way

$$\frac{3 \text{ rooms personal use}}{5 \text{ rooms total}} = 60\% \text{ personal use}$$

Multiple Family Dwelling

If the claimant owns a multiple family dwelling, enter the best estimate of the percentage of the property occupied as the claimant's home. You may use the number of rooms or square footage or any similar measure.

Example: The claimant owns a four-unit apartment building. Three units have four rooms consisting of a living room, a kitchen and two bedrooms. One unit has three rooms consisting of a living room, a kitchen, and one bedroom for a total of 15 rooms. The claimant occupies the three-room unit.

Percentage is determined as follows:

$$3 \div 15 = .20$$

$$.20 = 20\%$$

LINE 7 → NAMES ON YOUR PROPERTY TAX BILL

The amount of assistance is based on the claimant's percentage of ownership, which is verified by the names shown on the property tax bill or other accepted documentation.

Normally, the property tax bill will show the names of all owners on record. However, some property tax bills show "et al" after the name of the owner. Some counties use this to signify the claimant's spouse. "Et al" in other counties means "and other owners." It does not necessarily mean related owner or non-related owner.



2007 HRA Volunteer Reference Manual

HOMEOWNERS SECTION

Names and Relationships of Other Owners

List the name and relationship of each person (including the claimant's spouse) other than the claimant whose name appears on the property tax bill and indicate whether each person listed lived in the claimant's home during 2006.

Et al - If a property tax bill shows "et al", ask the claimant who the other owners are, what each owner's relationship was to him/her and whether each owner lived in the household.

Only Claimant's Name - If the claimant's name is the **only** name on the property tax bill, write "None" in the first name space.

Calculating the Percentage of Ownership

Based on the information you received from the claimant (and entered on line 7), calculate the percentage of ownership and enter the percentage on line 7.

The percentage of ownership is 100 percent if the name(s) listed on the claimant's 2006/2007 property tax bill include only the claimant's spouse or any of the following persons related to the claimant or the claimant's spouse:

- Parent, child (natural or adopted), or grandchild.
- Household member, regardless of relationship.

NOTE: *Death or divorce ends the relationship of an individual listed above who is related to the claimant only by marriage.*

If the claimant's interest in the property is a recorded life estate, the claimant is entitled to assistance on the tax assessed on the property.



2007 HRA Volunteer Reference Manual

HOMEOWNERS SECTION

Complete the worksheet below if there are owners on the property tax bill other than those listed on page 47.

PERCENTAGE OF OWNERSHIP WORKSHEET

1. Total number of owners listed on the 2006/2007 property tax bill _____
2. Number of owners listed on the property tax bill, other than claimant, household members, and the relatives listed on the previous page that did not live with the claimant during the period of January 1, 2006 through December 31, 2006. _____
3. Subtract line 2 from line 1 _____
4. Divide line 3 by line 1. This is the percentage of ownership (enter this percentage on form FTB 9000, line 7) %

Example: The claimant and his brother hold title as joint owners (50/50).

- If the brother is a household member, the percentage of ownership is 100 percent.
- If the brother is not a household member, the percentage of ownership is 50 percent.

Example: The property tax bill shows a claimant, his brother and the brother's wife as owners. The brother and his wife are not household members. The claimant's percentage of ownership is 33 percent.



2007 HRA Volunteer Reference Manual

HOMEOWNERS SECTION

Owner of Property

The claimant's name must be on the property tax bill (or other documentation). If the claimant's name is not on the property tax bill and the claimant states they are the owner or otherwise qualified:

- Attach the property tax bill or other documentation to the claim form.
- Attach the claimant's explanation of why their name is not on the property tax bill or other documentation to the claim.
- **DO NOT** initial line 5a.

NOTE: *Additional names on the property tax bill do not disqualify the claimant for this step. However, the ownership may be prorated (see page 48).*

Property Address Is the Same

The property address on the property tax bill and the claimant's address must be the same. If they are not the same and the claimant states they are the owner or otherwise qualified to file:

- Attach a copy of the property tax bill or other acceptable documentation.
- Attach the claimant's explanation of why the address is different from the property address on the claim form.
- **DO NOT** initial line 5a.

STEPS 5 Income – Of All Household Members/Adjustments To/Total

Instructions for Steps 5

The instructions for Steps 5 are identical for Form FTB 9000H (*Homeowner Assistance*) and Form FTB 9000R (*Renter Assistance*). See “General Requirements” section.



2007 HRA Volunteer Reference Manual

HOMEOWNERS SECTION

STEP 6 Property Tax and Homeowner Assistance Claimed

**LINE 17 →
PROPERTY
TAX**

Enter the net tax on the claimant's home. Net tax is the total tax less credit for homeowner's or veteran's exemption. **DO NOT INCLUDE SPECIAL OR DIRECT ASSESSMENTS.**

The maximum amount of property taxes claimed on the claimant's homeowner claim cannot exceed one percent of the full value of the property as shown on their 2006/2007 property tax bill.

- Initial in the space provided to indicate you calculated the property tax using a property tax bill, a tax status report, or a Cooperative Housing Property Tax Statement.

OR

- Attach a copy of the documentation.

**LINE 18 →
HOMEOWNER
ASSISTANCE
CLAIMED**

Do not enter an amount on line 18. Franchise Tax Board will compute the amount of Homeowner Assistance for you.

If you wish to compute the amount of assistance for the claimant's information see "Computation of Amount of Homeowners Assistance" in the 9000H/9000R Booklet. Remember, do not enter an amount on line 18. If you figure the amount of assistance for the claimant, write the amount on a separate sheet of paper to give to the claimant.



2007 HRA Volunteer Reference Manual

HOMEOWNERS SECTION

Homeowner Assistance Claimed (Cont.)

Use the worksheet in the 9000H/9000R booklet to figure the amount of assistance for the claimant.

NOTE: The law provides that no payment is allowed if the amount of allowable assistance is \$5 or less.

STEP 7 Signature, Date, & Telephone Number

Instructions for Step 7

The instructions for Step 7 are identical for form FTB 9000H (Homeowner Assistance) and Form FTB 9000R (Renter Assistance) See "General Requirements" page 30.

**DID YOU ENTER YOUR SITE NUMBER AND INITIALS IN THE "DO NOT WRITE IN THIS SPACE" BOX?
ENTER A "V" IN THE BOX TITLED "A" IN THE BOTTOM RIGHT CORNER?**



2007 HRA Volunteer Reference Manual

HOMEOWNERS SECTION

Review

Review the claim form with the claimant for possible errors.

Any errors that you catch in review will save additional correspondence and delay of the assistance payment. Review each line of the claim form, paying particular attention to the items listed in the critical checklist below.

Critical Checklist

Initialing

Whenever possible, initial inside of the circle where appropriate to show that you have seen acceptable documentation of proof of age, blindness, disability, property information or business/rental income information.

If documents are not available to substantiate proof, do not initial the circle.

Line 1

- Did you remember to check yes or no for citizenship?

Line 2

- Did you remember to enter all appropriate information regarding alien status?

Line 3

- Did you check the correct filing status (aged, blind, or disabled)?
- Did you initial the correct filing status line?

Line 4

- Did you enter the date of birth?

Line 5a

- Did you enter the full value (less the homeowner's or veteran's exemption)?

Line 17

- Did you initial the circle to verify documentation?
- Did you enter the property tax (less the special and direct assessments)?

Line 18

- Leave line 18 blank.



2007 HRA Volunteer Reference Manual

HOMEOWNERS SECTION

Attach the Label

Once the claim is completed and reviewed, attach the mailing label from the front of the claimant's booklet to the homeowner assistance form, Step 1. If you need to make any changes, draw a line in ink through the incorrect information and clearly print the new information on the label.

Reminder: Check the social security numbers, make sure the numbers are correct and the spouse's number, if applicable, is entered in Step 2.

Authorization

If the claimant received SSI, FTB can verify with the Department of Health Services that they met the age, disability, or blindness requirement.

Declaration

The claimant's signature on Step 9 is also part of the claimant's declaration of alien or citizenship status. All statements regarding the claimant's status may be matched against the files of the Department of Health Services and other state or federal agencies to confirm eligibility.

Filing the Claim

You may accept the claim from the claimant and send it to the Franchise Tax Board. DO NOT staple claims together. Contact your local coordinator if you run out of envelopes. Or,

The claimant may also mail the claim directly to:

FRANCHISE TAX BOARD
PO BOX 942886
SACRAMENTO CA 94286-0904

Processing Time for Assistance Checks

Explain to the claimant that homeowner assistance checks will be mailed within 16 weeks from the date that the claim is filed, if the claim is filed by October 15, 2007, and either the circles are initialed or the required documents are attached to the claim, and the **claim form is complete**.



2007 HRA Volunteer Reference Manual

HOMEOWNERS SECTION

HOMEOWNER EXAMPLE #1

Please complete a Homeowner Assistance claim using the information provided below.

Claimant: Charles Mahrap
SSN: 000-00-0000
Address: 76 Proud Road
Los Angeles, CA 90000
Telephone: (010) 011-2121
Date of Birth: 12/24/1944

Charles Mahrap owned and lived in his home for 12 months during 2006. The full value of his property and improvements is \$94,525. He does not use the home for business or rental purposes. This is his first time filing and he has brought a copy of his property tax bill. His son, Charles Mahrap Jr., is listed as co-owner. Charles Jr. does not live in the home.

Charles received \$825.00 per month Social Security and \$1000.00 per month pension income. Charles does not receive Medicare. He worked part time and has a W-2 with \$2700.00 in wages. Charles also received \$2000.00 interest income from a money market account. Charles is a citizen.

Using the above information, please complete a Homeowner Assistance Claim for Charles Mahrap. ((****)).



2007 HRA Volunteer Reference Manual

HOMEOWNERS SECTION

HOMEOWNER EXAMPLE #2

Please complete a Homeowner Assistance claim using the information provided below.

Claimant: Amanda Gonzalez
SSN: 000-00-0000

Spouse: Carlos Gonzalez
SSN: 000-00-0000

Address: 3161 Toyland Court
San Diego, CA 92001

Telephone: (012) 101-1010

Date of Birth: 10/28/1942

Date of Birth: 08/16/1945

Amanda and Carlos Gonzalez lived in their Glennville home for 12 months during 2006. Carlos brought in a copy of their property tax bill and the Homeowner Assistance booklet with a label code of 1. Their property value is \$70,000 after subtracting the homeowner's exemption. They did not use their home for business or rental purposes. Amanda died on 1/2/2007 and Carlos has brought a copy of the death certificate. Amanda was a US citizen.

During 2006 Amanda received \$13,615 in Social Security retirement benefits. Carlos had no income.

Using the above information and the property tax bill found on the next page, please complete a Homeowner Assistance Claim for Amanda and Carlos Gonzalez. ((****)).



2007 HRA Volunteer Reference Manual

HOMEOWNERS SECTION

Property Tax Bill for Kern County

Taxing Agency	Rate	\$ Amount	Taxing Agency	Rate	\$ Amount
Gen Local Gov't	1.0000	\$42.80	KCWA ZN 17 Debt	0.010638	5.77
KCWA ZN 18 Debt	0.00430	2.18	WKERN COM Col 04A	0.015596	8.44

General tax Rate

1.030224

Owner of Record as of 12:01 am January 1

Tax Bill Number

Amanda/Carlos Gonzalez
27 Classy Court
Glennville, CA 93251

03-1105710-00-2

Location or Description 27 Classy Court
Glennville, CA 93251

SECURED PROPERTY TAX BILL

2006 – 2007 Property Tax Bill

Net Assessed Value	77,000
Homeowners Exemption	7,000
Total Tax Rate	1.030224
Gross Tax Prior to HO Exemption	793.54
Total Current Tax	723.54
First Installment 361.77	Second Installment 361.77



**RENTER
ASSISTANCE
SECTION
FORM FTB 9000R**



2007 HRA Volunteer Reference Manual

RENTER ASSISTANCE – FTB 9000R

Before You Begin

Make sure the claimant has gathered all of the necessary documentation needed to complete the claim:

- Proof of age (required first year filing as 62 or older)
- Proof of blindness (required first year filing as blind)
- Proof of disability (see “General Requirements” section for additional information)
- Landlord information
- Income information for the claimant, spouse, and all other household members
- Income schedules
- Rental income/loss
- Business income/loss
- Capital gains

Other useful information includes:

- Federal tax return, if filed (used to determine income)
- Prior year claim

Rounding

Round all income amounts to the closest dollar. Drop any amount under fifty cents (.50) and increase any amount from fifty cents (.50) through ninety-nine cents (.99) to the next highest dollar.



2007 HRA Volunteer Reference Manual

RENTER ASSISTANCE – FTB 9000R

Eligibility Requirements

As discussed in the “General Requirements” section, the claimant must have had a total household income under \$42,770 and gross household income under \$77,762 in 2006,

AND

Must currently be one of the following:

- A United States citizen
- A designated alien
 - Qualified alien

AND

Been at least one of the following on December 31, 2006:

- Age 62 or older
 - Blind
 - Disabled

AND

Must have lived in a qualified rented residence and paid \$50 or more per month for rent

Qualified Rented Residence Defined

A "qualified rented residence" must be:

- The claimant's principal place of residence
 - Located in California
- Not exempt from property tax
- Rented at least one month

Common Types of Rented Residences

Some common types of rented residences that qualify a claimant for Renter Assistance include:

- Single family dwellings
- Apartments, duplexes, or flats
- Hotel rooms or boarding houses
- Mobile homes



2007 HRA Volunteer Reference Manual

RENTER ASSISTANCE – FTB 9000R

Qualified Rented Residence (cont.)

If the claimant lived in a qualified rented residence for fewer than 12 months, the amount of assistance must be figured using the worksheet in the 2007 HRA Booklet.

Mobile homes

With the many different situations that exist with mobile home dwellers, some claimants do not know if they should file for Renter Assistance or Homeowner Assistance. Use the chart below to help the claimant file for the correct assistance program.

SITUATION	IF THE MOBILE HOME IS	AND THE LAND IS	CLAIMANT QUALIFIES FOR
1	Rented	Owned or Rented	Renter Assistance
2 *	Owned; Owner pays an in-lieu tax (vehicle type tax)	Rented	Renter Assistance or Homeowner Assistance
3	Owned; Owner pays an in-lieu tax (vehicle type tax)	Owned	Homeowner Assistance
4	Owned; Owner pays property tax	Owned or Rented	Homeowner Assistance
<p>* In Situation 2, the claimant has the option of filing for either Renter Assistance or Homeowner Assistance. A different choice may be made each year. The claimant should file for the program that provides the largest assistance payment, which is usually Renter Assistance.</p> <p>In Situation 2, if the claimant chooses Renter Assistance, the \$50 a month rent rule does not apply.</p>			



2007 HRA Volunteer Reference Manual

RENTER ASSISTANCE – FTB 9000R

Houseboat

A claimant who rents and occupies a houseboat at a rented or owned water berth or dry dock is qualified. However, if the claimants own the houseboat, they do not qualify for Renter Assistance, even though the claimant pays rent for the berth or dry dock.

Exempt from Property Tax

The rented residence is exempt from property taxes if the owner of the property is not required to pay either property taxes or amounts in-lieu of property taxes that are substantially equivalent to property taxes paid on properties of comparable market value.

Generally, if the government owns the property, it is exempt from property taxes. Exempt property may also include subsidized or public housing or property owned by tax-exempt organizations.

If the property claimants rented in 2006 was exempt from property tax, they do not qualify for renter assistance.

\$50 or More Paid Monthly for Rent

To be a qualified renter, the claimant must have paid \$50 or more per month for rent. Rent includes any utility payments required to be paid by the claimant under the terms of the rental agreement. If the claimant did not pay \$50 or more per month for all 12 months of the calendar year, the allowable assistance is based on the number of months that the rent paid was \$50 or more.

Example: The claimant paid \$40 a month in rent including utilities from January 1, 2006, through April 30, 2006. On May 1, 2006 the rent was raised to \$60 and remained at that level through December 31, 2006. Because the claimant's rent was more than \$50 for only eight months of the year, allowable assistance is based on renting for eight months.

HUD Subsidized Rent

A claimant receiving the benefit of HUD (sometimes referred to as Section VIII) subsidized rent must pay at least \$50 per month to be eligible for Renter Assistance.



2007 HRA Volunteer Reference Manual

RENTER ASSISTANCE – FTB 9000R

Two Renters in the Same Household

If two or more individuals pay rent for the same residence and each individual meets the qualifications, each individual may file for assistance. However, they would not include each other's income in computing the amount of assistance. But, see Husband and Wife below.

Husband and Wife

A husband and wife living together in the same residence are considered to be one renter. Only one of the spouses may file for Renter Assistance. However, the incomes of both spouses must be included in computing the amount of assistance.

Exception: When a husband and wife maintain separate rented residences and meet the program qualifications, each may be entitled to claim Renter Assistance, even if they lived apart for only part of the year. **Rental assistance would be prorated based on the number of months that each individual rented a separate residence.**

Example: Steven and Nancy are both over 62. Nancy lived in a senior residence for all of 2006 while Steven lived in an apartment. Both may be eligible for Renter Assistance based on their own income.

Disabled Minors

For information on disabled minors filing a Renter Assistance claim please see the "General Requirements" section.



2007 HRA Volunteer Reference Manual

RENTER ASSISTANCE – FTB 9000R

STEPS 1, 2 and 3

Instructions for Steps 1, 2 & 3

The instructions for Steps 1, 2 and 3 are identical for Form FTB 9000H (*Homeowner Assistance*) and Form FTB 9000R (*Renter Assistance*). See “General Requirements” page 7.

STEP 4 Rental Information

LINE 5 → MONTHS IN RENTED RESIDENCE

Enter the number of months during 2006 that the claimant lived in a qualified rented residence in California and paid \$50 or more per month for rent.

LINE 6 → RENTED RESIDENCE ADDRESS

Enter the address of the rented residence that the claimant lived in during 2006 **if it is different from the present home address in Step 1, or if the address in Step 1 is a post office box**. If the claimant had more than one address during 2006, attach a list of all additional addresses that the claimant lived at during 2006.

Do not enter a Post Office Box on this line.

NOTE: Don’t forget to enter the rented from and to dates.

LINE 7 → LANDLORD INFORMATION

Enter the name, address, and telephone number of the claimant’s landlord or the person to whom rent was paid during 2006. If the claimant had more than one landlord, enter the name, address, and telephone number of the claimant’s last landlord and attach a list of the other landlords with all landlord information, including dates.



2007 HRA Volunteer Reference Manual

RENTER ASSISTANCE – FTB 9000R

STEP 5 Income – Of All Household Members/Adjustments To/Total

Instructions for Step 5

The instructions for steps 5 are identical for Form FTB 9000H (*Homeowner Assistance*) and Form FTB 9000R (*Renter Assistance*). See “General Requirements” beginning on page 7.

STEP 6 Renter Assistance Claimed

LINE 17 → RENTER ASSISTANCE CLAIMED

Do not enter an amount on line 17. FTB will compute the amount of renter assistance for you.

If you wish to compute the amount of assistance for the claimant’s information, see “Computation of Amount of Renter Assistance” in the 2007 HRA Booklet. Do not enter an amount on line 17. If you figure the amount of assistance for the claimant, write the amount on a separate sheet of paper to give to the claimant.

If the claimant was a qualified renter for the entire year, use the total on line 16 to figure the amount of assistance from the chart included in the 2007 HRA Booklet.

If the claimant was a qualified renter for **less** than 12 months, you must complete the worksheet in the 2007 HRA Booklet.

STEP 7 Signature, Date & Telephone Number

Instructions for Step 7

The instructions for Step 7 are identical for Form FTB 9000H (*Homeowner Assistance*) and Form FTB 9000R (*Renter Assistance*). See “General Requirements” section.



2007 HRA Volunteer Reference Manual

RENTER ASSISTANCE – FTB 9000R

Review

Review the claim form with the claimant for possible errors.

Any errors that you catch in review will save additional correspondence and a delay of the assistance payment. Review each line of the claim form, paying particular attention to the items listed in the critical checklist below.

Reminder: Double check the social security numbers.

Critical Checklist

Initialing

Whenever possible, initial inside of the circle where appropriate to show that you have seen acceptable documentation of proof of age, blindness, disability, property information or business/rental income information.

If documents are not available to substantiate proof, do not initial the circle.

Line 1

- Did you remember to check yes or no for citizenship?

Line 2

- Did you remember to enter all appropriate information regarding alien status?

Line 3

- Did you check the correct filing status?
- Did you initial the correct filing status line?

Line 4

- Did you enter the correct date of birth?

Line 6

- Did you enter the address (not a post office box) of the qualifying rented residence?

Line 17

- Leave line 17 blank.

((****)).



2007 HRA Volunteer Reference Manual

RENTER ASSISTANCE – FTB 9000R

Attach the Label

Once the claim is completed and reviewed, attach the mailing label from the front of the claimant's booklet to the Renter Assistance form, Step 1. If you need to make any changes, draw a line in ink through the incorrect information and clearly print the new information on the label.

Reminder: Make sure to enter the social security numbers for both claimant and spouse in Step 2.

Authorization

If the claimant received SSI, FTB can verify with the Department of Health Services that they met the age, disability, or blindness requirement.

Declaration

The claimant's signature on Step 7 is also part of the claimant's declaration of alien or citizenship status. All statements regarding the claimant's status may be matched against the files of the Department of Health Services and other state or federal agencies to confirm eligibility.

Filing the Claim

You may accept the claim from the claimant and send it to your FTB Volunteer Program Coordinator. DO NOT staple claims together. Or,

The claimant may also mail the claim directly to:

FRANCHISE TAX BOARD
PO BOX 942886
SACRAMENTO CA 94286-0904

Processing Time for Assistance Checks

Explain to the claimant that renter assistance checks will be mailed within 16 weeks from the date that the claim is filed, if the claim is filed by October 15, 2007, and either the circles are initialed or the required documents are attached to the claim, and the claim form is complete.



2007 HRA Volunteer Reference Manual

RENTER ASSISTANCE – FTB 9000R

RENTER EXAMPLE #1

Please complete a Renter Assistance claim using the information provided below

Claimant: Vanessa Smarty
SSN: 000-00-0000
Address: PO Box 1010101
Concord, CA 90123
Telephone: (011) 107-2901
Date of Birth: 08/05/1973

Vanessa lived at her current address all of 2006. She paid her rent to Ponto Avenue Apartments, 458121 Ponto Ave., Concord, CA 95242. The telephone number of her landlord is (160) 016-1920. Her physical address is 458121 Ponto Ave., Apt 1, Concord, CA 95242.

In 2006 she received \$9,840 from SSI, her only source of income. She has her California ID card. She did not bring any proof of disability.

Using the above information please complete a Renter Assistance Claim for Vanessa Smarty. ((****)).



2007 HRA Volunteer Reference Manual

RENTER ASSISTANCE – FTB 9000R

RENTER EXAMPLE #2

Please complete a Renter Assistance claim using the information provided below

Claimant:	Clay Carson	Spouse:	Connie Carson
SSN:	000-00-0000	SSN:	000-00-0000
Address:	2222 Thousand Oak Tree Lane Thousand Oaks, CA 91362		
Telephone:	(001) 012-3111		
Date of Birth:	07/04/1936	Date of Birth:	11/25/1941

Clay and Connie Carson rented an apartment in Thousand Oaks for six months before going to live with Connie's daughter, Sara. The apartment was located at 1111 First Avenue, Thousand Oaks, CA 91362. The landlord was Benny Davis and his phone number was (001) 012-3111. Clay and Connie lived in unit number three and Benny lived behind the office.

Clay and Connie did not pay rent to Sara but they did purchase their own food and pay two-thirds of all utility bills. Clay and Connie moved out of Sara's house November 1, 2006, and into a senior housing facility, owned by Ventura county, on the same day. They pay \$275 a month in rent.

Clay received \$6360 and Connie \$5736 in Social Security Retirement income during 2006. They have Medicare but receive extra help through Ventura County for their premium payments. Clay and Connie bring their bank statement showing deposits from the US Treasury. Clay has a Medi-Cal card to verify his date of birth.

Using this information please complete a Renter Assistance claim for Clay and Connie Carson. ((****)).



VOLUNTEER PROCEDURES SECTION



2007 HRA Volunteer Reference Manual

VOLUNTEER PROCEDURES

What am I Responsible For?

As a Homeowner and Renter Assistance volunteer, your responsibilities include:

- Using the correct claim form.
- Providing the claimant with accurate information about the program.
- Following the procedures and instructions in this manual.

Your responsibilities as a volunteer are to assist people in filing claims. You are not a professional preparer, and you do not have any legal responsibility regarding the accuracy of the claim. You should make sure claimants are aware that the legal responsibility is theirs.

Confidentiality of Information

All the information contained within a claim is CONFIDENTIAL under the provisions of Revenue and Taxation Code Section 19542. You may not divulge or retain information concerning a person's claim.

Privacy Act Information

If the claimant requests information about the Federal Privacy Act or the California Information Practices Act of 1977, refer the claimant to the toll-free public assistance telephone number.

Acceptance of Payment for Volunteer Services

Under no circumstances should you, as a volunteer, accept any form of payment either for your services or on behalf of FTB or the State Controller's Office.

Volunteer Webpage

Use the Volunteer Webpage to order forms, submit important site information and volunteer information, request training, or take a self-study course. Contact your site coordinator for instructions and password, then go to www.ftb.ca.gov.



2007 HRA Volunteer Reference Manual

VOLUNTEER PROCEDURES

Questions or Assistance Outside the Scope of the Program

You have been trained to assist people in the preparation of homeowner assistance and renter assistance claims. If claimants request help on matters other than those on which you have been trained, refer them to the appropriate Toll-Free Phone Service from the Critical Numbers list on the last page of this manual.

Refer claimants with questions regarding citizenship or alien status to their local INS office. Questions regarding Property Tax Postponement should be referred to the State Controller's Office.

Site Number

The local Volunteer Program Coordinator has assigned every volunteer assistance site a site number. The site number and the volunteer's initials are used on claims and statistical reports to facilitate claim processing and to identify the sites and the volunteers.

((****))

((****)).

((****)).

((****)).



2007 HRA Volunteer Reference Manual

VOLUNTEER PROCEDURES

Initialing

Some line items on the claim forms require documentation to be attached. ((****)). This procedure saves the trouble and expense of copying. Line items that may be initialed are covered in the detailed instructions for each type of claim.

You should only enter your initials when you have actually seen the required documentation. If the documentation is not available at the time you are preparing the claim, enter the information given by the claimant and submit the claim without documents and without your initials. Inform the claimant that FTB will request these documents when the claim is received. The claim will not be processed until the documentation is received. Therefore, this will delay payment of the claim. **The ((****)) that the claimant did not provide you with the correct document, the information was incomplete or questionable, or you are not sure you have entered the correct information from the document and would like the information to be verified by FTB.**

((****)).

In these instances, FTB will contact the claimant and request the documentation. The claim will not be processed until the documentation is received.

Volunteer Activity Reports

An important part of a well-run organization is accurate record keeping.

It is essential to this program for the Franchise Tax Board to know how many hours of volunteer service are provided and how many individuals are assisted. These records will define the scope and future of the HRA Volunteer Program.

Each month the HRA Volunteers should complete a *Volunteer Activity Report* (FTB 6543HRA) and send it to the Public Education Team in the envelopes provided. Five Site Activity Reports have been included in the "Forms."



2007 HRA Volunteer Reference Manual

VOLUNTEER PROCEDURES

Volunteer Activity Reports (cont.)

section of this manual. An activity report should be completed for every month that HRA assistance is provided, even if it is not during the regular HRA season. One report should be completed and mailed to the local VPC and one should be kept as a site record.

For the statistics to be accurate, it is important that you complete the form as soon as you finish assisting a claimant. You must also fill in your time before you leave for the day. The instructions for completing the Site Activity Report are included in the Volunteer Procedures Section of this manual.

Send in the reports using the pre-addressed stamped envelopes provided. If you do not have a pre-addressed stamped envelope, request one by calling the Volunteer Hotline, ((****)).

Ordering Forms

HRA forms may be ordered by completing the *Volunteer Site Request for Forms* (FTB 3590HRA) and mailing or faxing to:

((****))
((****))
((****))
((****))
((****))

Form FTB 3590HRA can be obtained through your sponsor or volunteer program coordinator. The Volunteer Site Request for Forms will receive priority handling and your forms should be delivered within three weeks. You may also order forms by calling the Volunteer Hotline at ((****)). Be sure to state that:

- You are an HRA volunteer.
- Your name and mailing address.
- The number and type of form(s) needed.

To request Property Tax Postponement forms, call the State Controller's Office at ((****)).



2007 HRA Volunteer Reference Manual

VOLUNTEER PROCEDURES

Change in Service Hours or Location

In order for your volunteer program to be effective, it is important that the volunteer site be open and staffed during the hours indicated in the publicity. If you plan to be absent, you should arrange in advance for another volunteer to provide assistance during your assigned time.

If you change the hours or location for your volunteer site, you should call the FTB Volunteer Hotline and inform them of the following:

- That you are an HRA volunteer.
- The present location of your site (including county, zip code, and site number).
- The change in hours or location.
- Notify the organizations, media, and other persons whom you previously contacted regarding publicity.
- Correct or remove the posters that you have placed throughout the community so the public will not go to the old location or to a closed volunteer site.

Publicizing Your Program

The success of your HRA Volunteer Program depends to a great extent on how many people are aware of the service you are providing.

The FTB Public Affairs Officer will handle general press releases to newspapers, radio, and television stations. However, you can contribute significantly to the publicity effort.

As a member of your local community, you probably are familiar with activities, organizations, and individuals that can help you get information to the public. If you take it upon yourself to get the word out about the program, it will help ensure the success of your individual volunteer site.



2007 HRA Volunteer Reference Manual

VOLUNTEER PROCEDURES

Publicizing Your Program (cont.)

One of the most effective ways for you to publicize the HRA program is through "word of mouth." If you tell five people about the program, and they each tell five more people who also tell five people, you are effectively advertising this program. Remember, you are providing a valuable service, so tell people about it.

A close second to "word-of-mouth" publicity is a referral from local leaders and community agency personnel. Talk to your pastor, prominent citizens, local government officials, and representatives of local clubs. Ask them to spread the information about your program and to refer interested people.

If you belong to a club or organization or plan to attend a luncheon, ask for a few minutes to speak about the program.

If you know of a club bulletin, church newsletter, senior citizen paper, or local throwaway (a free paper usually passed out at grocery stores), ask the publishers to print your volunteer site location, dates, and times available. They may even print a small story about the program.

Posters are available from your sponsor, FTB coordinator, or the volunteer hotline. Put the posters where you think they will do the most good (a bulletin board, store window, library, church, bank, laundromat, senior citizen home, etc.).

Remember, everyone that comes into your volunteer site is a possible information source. If the volunteers provide good service, they will recommend you to someone else.

NOTE: *In your publicity, encourage claimants to bring their claim forms with them to the volunteer sites.*



2007 HRA Volunteer Reference Manual

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The following forms contain confidential and/or proprietary information and have been redacted.

VOLUNTEER INFORMATION

TRAINING EVALUATION

VOLUNTEER ACTIVITY REPORT JUNE 2007

VOLUNTEER ACTIVITY REPORT JULY 2007

VOLUNTEER ACTIVITY REPORT AUGUST 2007

VOLUNTEER ACTIVITY REPORT SEPTEMBER 2007

VOLUNTEER ACTIVITY REPORT OCTOBER 2007

INSTRUCTIONS FOR VOLUNTEERS

CRITICAL NUMBERS